



This schedule applies to: State Auditor's Office

Scope of records retention schedule

This records retention schedule authorizes the destruction/transfer of the public records of the State Auditor's Office relating to the unique functions of promoting accountability and the efficient and effective use of public resources. The schedule is to be used in conjunction with the *State Government General Records Retention Schedule (SGGRRS)*, which authorizes the destruction/transfer of public records common to all state agencies.

Disposition of public records

Public records covered by records series within this records retention schedule (regardless of format) must be retained for the minimum retention period as specified in this schedule. Washington State Archives strongly recommends the disposition of public records at the end of their minimum retention period for the efficient and effective management of state resources.

Public records designated as "Archival" must not be destroyed. Records designated as "Archival (Appraisal Required)" must be appraised by the Washington State Archives before disposition. Public records must not be destroyed if they are subject to ongoing or reasonably anticipated litigation. Such public records must be managed in accordance with the agency's policies and procedures for legal holds. Public records must not be destroyed if they are subject to an existing public records request in accordance with chapter 42.56 RCW. Such public records must be managed in accordance with the agency's policies and procedures for public records request.

Revocation of previously issued records retention schedules

All previously issued records retention schedules to the State Auditor's Office are revoked. The State Auditor's Office must ensure that the retention and disposition of public records is in accordance with current, approved records retention schedules.

Authority

This records retention schedule was approved by the State Records Committee in accordance with RCW 40.14.050 on December 7, 2011.

For the State Auditor:
Emily Johnson

For the Attorney General:
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For the Office of Financial Management:
Cherie Berthon

The State Archivist:
Jerry Handfield



REVISION HISTORY

Version	Date of Approval	Extent of Revision
1.0	December 7, 2011	Consolidation and revision of all existing records retention schedules.

For assistance and advice in applying this records retention schedule,
please contact Washington State Archives at:

recordsmanagement@sos.wa.gov



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1. AUDITS

This section covers records relating to the audits, investigations, and findings performed by the State Auditor's office.

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
89-07-44526 Rev. 0	<i>Audit Cost Appeals Files</i> Provides a record of appeals of audit costs filed with the State Auditor by local government by RCW 43.09.281.	Retain for 6 years after end of calendar year <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OPR
75-07-13169 Rev. 2	<i>Audits and Investigations – Reports</i> Provides the official record as evidence of the audit or investigation and reveals the resultant audit findings. Includes financial, accountability, whistleblower, fraud and performance audit reports.	Retain for 6 years after report completed <i>then</i> Transfer to Washington State Archives for permanent retention.	ARCHIVAL (Permanent Retention) NON-ESSENTIAL OPR
75-07-13168 Rev. 4	<i>Audits and Investigations – Working Papers</i> Audit or investigative documentation. Includes, but is not limited to: <ul style="list-style-type: none">• Internal control reviews• Substantive tests and criteria used• Audit strategies and procedures performed• Investigative documents and audit evidence• Conclusions reached and findings Excludes records covered by Audits and Investigations – Transitory/Temporary Documentation (DAN 11-12-62896).	Retain for 5 years after completion of audit or investigation <i>then</i> Destroy.	NON-ARCHIVAL NON-ESSENTIAL OFM



DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
11-12-62896 Rev. 0	<p><i>Audits and Investigations – Transitory/Temporary Documentation</i></p> <p>Documentation for audits and investigations that is short-term in nature, such as routine correspondence, copies of records obtained from other agencies and other documentation not required for the completion of an audit/investigation or to support exceptions.</p> <p>Excludes records covered by Audits and Investigations – Working Papers (DAN 75-07013168).</p> <p>Excludes records with minimal retention value covered by the <i>State Government General Records Retention Schedule</i>.</p>	<p>Retain until no longer needed for agency business <i>then</i> Destroy.</p>	NON-ARCHIVAL NON-ESSENTIAL OFM



GLOSSARY

Appraisal

The process of determining the value and disposition of records based on their current administrative, legal, and fiscal use; their evidential and informational or research value; and their relationship to other records.

Archival (Appraisal Required)

Public records which may possess enduring legal and/or historic value and must be appraised by the Washington State Archives on an individual basis.

Public records will be evaluated, sampled, and weeded according to archival principles by archivists from Washington State Archives (WSA). Records not selected for retention by WSA may be disposed of after appraisal.

Archival (Permanent Retention)

Public records which possess enduring legal and/or historic value and must not be destroyed. State government agencies must transfer these records to Washington State Archives (WSA) at the end of the minimum retention period.

WSA will not sample, weed, or otherwise dispose of records fitting the records series description designated as "Archival (Permanent Retention)" other than the removal of duplicates.

Disposition

Actions taken with records when they are no longer required to be retained by the agency.

Possible disposition actions include transfer to Washington State Archives and destruction.

Disposition Authority Number (DAN)

Control numbers systematically assigned to records series or records retention schedules when they are approved by the State Records Committee.



Essential Records

Public records that state government agencies must have in order to maintain or resume business continuity following a disaster. While the retention requirements for essential records may range from very short-term to archival, these records are necessary for an agency to resume its core functions following a disaster.

Security backups of these public records should be created and may be deposited with Washington State Archives in accordance with Chapter 40.10 RCW.

Non-Archival

Public records which do not possess sufficient historic value to be designated as "Archival". Agencies must retain these records for the minimum retention period specified by the appropriate, current records retention schedule.

Agencies should destroy these records after their minimum retention period expires, provided that the records are not required for litigation, public records requests, or other purposes required by law.

Non-Essential Records

Public records which are not required in order for an agency to resume its core functions following a disaster, as described in Chapter 40.10 RCW.

OFM (Office Files and Memoranda)

Public records which have been designated as "Office Files and Memoranda" for the purposes of RCW 40.14.010.

RCW 40.14.010 – Definition and classification of public records.

(2) "Office files and memoranda include such records as correspondence, exhibits, drawings, maps, completed forms, or documents not above defined and classified as official public records; duplicate copies of official public records filed with any agency of the state of Washington; documents and reports made for the internal administration of the office to which they pertain but not required by law to be filed or kept with such agency; and other documents or records as determined by the records committee to be office files and memoranda."

OPR (Official Public Records)

Public records which have been designated as "Official Public Records" for the purposes of RCW 40.14.010.

RCW 40.14.010 – Definition and classification of public records.

(1) "Official public records shall include all original vouchers, receipts, and other documents necessary to isolate and prove the validity of every transaction relating to the receipt, use, and disposition of all public property and public income from all sources whatsoever; all agreements and contracts to which the state of Washington or



any agency thereof may be a party; all fidelity, surety, and performance bonds; all claims filed against the state of Washington or any agency thereof; all records or documents required by law to be filed with or kept by any agency of the state of Washington; ... and all other documents or records determined by the records committee... to be official public records."

Public Records

RCW 40.14.010 – Definition and classification of public records.

"... The term "public records" shall include any paper, correspondence, completed form, bound record book, photograph, film, sound recording, map drawing, machine-readable material, compact disc meeting current industry ISO specifications, or other document, regardless of physical form or characteristics, and including such copies thereof, that have been made by or received by any agency of the state of Washington in connection with the transaction of public business..."

Records Series

A group of records, performing a specific function, which is used as a unit, filed as a unit, and may be transferred or destroyed as a unit. A records series may consist of a single type of form or a number of different types of documents that are filed together to document a specific function.

State Records Committee

The committee established by RCW 40.14.050 to review and approve disposition of state government records.

Its four members include the State Archivist and one representative each from the Office of the Attorney General, Office of the State Auditor, and the Office of Financial Management.



INDEXES ARCHIVAL RECORDS

See the State Government General Records Retention Schedule for additional “Archival” records.

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See the State Government General Records Retention Schedule for “Essential” records.



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